

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY NINTH DAY OF NOVEMBER
TWO THOUSAND AND SIX

PRESENT

**THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO**

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WRIT PETITION No.24788 OF 2006

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Between:

M/s.Veerabhadra Enterprises,
Jagnnadhapuram, rep. by its
Proprietor Mr.BMNS Murthy.

..... PETITIONER

AND

The Joint Commissioner of Commercial Taxes (Legal),
O/o.The Commissioner of Commercial Taxes,
Commercial Taxes Building,
M.G.Road, Nampally, Hyderabad,
And others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.24788 OF 2006

O R D E R

(Per Sri Justice J.Chelameswar)

The petitioner is a proprietary concern engaged in the business of distribution of soft drinks such as coca-cola manufactured by M/s.Hindustan Cocacola Ltd. and is an assessee on the rolls of the third respondent registered as a dealer under the AP.VAT Act. For the assessment year 2005-2006, the tax liability of the petitioner under the above-mentioned Act came to be determined by the third respondent by an order dated 28.06.2006. The third respondent also levied penalty on the amount of tax, which is allegedly short paid by the petitioner. Aggrieved by the same, the petitioner carried the matter in appeal before the second respondent. Along with the appeal, the petitioner also filed an application seeking stay of recovery of the disputed tax during pendency of the appeal. The said application was rejected by the second respondent by his order dated 30.08.2006. Challenging the same, the petitioner carried the matter in a revision before the first respondent unsuccessfully. The first respondent by his order dated 12.10.2006 dismissed the revision, and hence the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax and penalty on condition the petitioner deposits 50% of the disputed tax and penalty, as determined by the third respondent, within a period of six weeks from today. The amount of tax and penalty, if any, paid already towards the disputed tax and penalty, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

29th NOVEMBER, 2006
PGS

**THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO**

WRIT PETITION No.24788 OF 2006
(Per Sri Justice J.Chelameswar)

29TH NOVEMBER, 2006